

Gerald Scott Haislet, Attorney at Law
SBN: 184737
986 Moraga Road
Lafayette, California 94549
Phone: 925-283-1031
Fax: 925-283-3850

Attorney for PPM Real Estate Inc, Plaintiff

FILED
MAY 26 2011
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

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For
paid
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(B)

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA, OAKLAND

CW

PPM Real Estate Inc.
dba: Professional Property Management,
Petitioner
v.

C11-02563
Case No. _____

Secretary of Treasury
United States Department of the Treasury
Internal Revenue Service,
Respondent

Petition to Quash Summons

26 U.S.C. §7609

Petitioner brings this petition to quash Internal Revenue Service ("IRS") summonses, attached hereto.

Jurisdiction:

1. Petitioner is a corporation in good standing with the State of California, with its principal place of business in Contra Costa County, California. Petitioner has a registered fictitious business name, Professional Property Management, in Contra Costa County, California.
2. Petitioner has as its principal office at 3575 San Pablo Dam Road, El Sobrante, Contra Costa County, California.

Intradistrict Assignment:

- 1 1. In accordance with Civil L.R. 3-2(c) and (d), Petitioner requests assignment of this petition
2 shall be the Oakland division of this Court.

3 Background:

- 4
5 1. Petitioner is, and at all times mentioned herein was, a corporation in good standing with
6 the State of California, with its principal place of business in the Contra Costa County,
7 California. Petitioner has a registered fictitious business name of Professional Property
8 Management in the Contra Costa County, California.
- 9
10 2. Petitioner has as its principal office at 3575 San Pablo Dam Road, El Sobrante, Contra
11 Costa County, California.
- 12
13 3. Petitioner has filed IRS Form 941 "Employer's QUARTERLY Federal Tax Return" for
14 QUARTER ENDING June 30, 2009 under the fictitious business name, Professional
15 Property Management, a true and complete copy of which is attached as Exhibit "A" (the
16 "Second Quarter 2009 Tax Return"). Note: the employer identification number ("EIN") is
17 intentionally redacted on the accompanying tax returns. Petitioner's EIN is available upon
18 request.
- 19
20 4. Petitioner has filed IRS Form 941 "Employer's QUARTERLY Federal Tax Return" for
21 QUARTER ENDING September 30, 2009 under the fictitious business name, Professional
22 Property Management, a true and complete copy of which is attached as Exhibit "B" (the
23 "Third Quarter 2009 Tax Return"). Note: the employer identification number ("EIN") is
24 intentionally redacted on the accompanying tax returns. Petitioner's EIN is available upon
25 request.
- 26
27 5. Petitioner has paid all taxes, plus applicable penalties and interest under Second Quarter
28 2009 Tax Return.

- 1 6. Petitioner has paid all taxes, plus applicable penalties and interest under Third Quarter
2 2009 Tax Return.
- 3 7. On May 6, 2011, IRS issued a summons for financial records to Wells Fargo Bank, a true
4 and complete copy of which is attached as Exhibit "C" (the "Wells Fargo Bank
5 Summons"). Note: the employer identification number ("EIN") is intentionally redacted
6 on the Wells Fargo Bank Summons. Petitioner's EIN is available upon request.
- 7 8. On May 6, 2011, IRS issued a summons for financial records to Union Bank, a true and
8 complete copy of which is attached as Exhibit "D" (the "Union Bank Summons"). Note:
9 the employer identification number ("EIN") is intentionally redacted on the Union Bank
10 Summons. Petitioner's EIN is available upon request.
- 11 9. IRS issued the Wells Fargo Bank Summons and Union Bank Summons toward IRS'
12 objective of collecting the taxes, penalties, and interest related to the Second Quarter 2009
13 Tax Return and Third Quarter 2009 Tax Return.
- 14 10. Because the taxes under the Second Quarter 2009 Tax Return and the Third Quarter 2009
15 Tax Return have been paid in full (including penalties and interest), and those tax returns
16 have been filed with IRS, the IRS has no need to pursue the information it requests under
17 the Wells Fargo Bank Summons and the Union Bank Summons; the objective of the Wells
18 Fargo Bank Summons and the Union Bank Summons has been made obsolete by filing of
19 the referenced tax returns and payment of all tax liabilities under each.
- 20 11. IRS is an agency of the United States Department of Treasury, and an agent of the United
21 States Secretary of Treasury.
- 22 12. United States Code Title 26 (i.e., "Internal Revenue Code" or "IRC") §7609(b)(2) provides
23 as follows:
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Proceeding to quash.

(A) In general. Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.

(B) Requirement of notice to person summoned and to Secretary. If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).

(C) Intervention; etc. Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).

Jury Demand:

1. The Petitioner does not demand a jury trial.

Prayer for Relief:

As the objective of the Wells Fargo Bank Summons and the Union Bank Summons has been made obsolete by filing of the referenced tax returns and payment of all tax liabilities under each, Petitioner respectfully requests the Court quash the Wells Fargo Bank Summons and the Union Bank Summons.

I declare under penalty of perjury under the laws of the United States of America and the State of California that the foregoing is true and correct to the best of my knowledge.

Dated this 26 day of May, 2011.



Gerald Scott Haislet
Attorney for PPM Real Estate Inc.

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Exhibit A – IRS Form 941 for Second Quarter 2009

Exhibit B – IRS Form 941 for Third Quarter 2009

Exhibit C – IRS summons issued to Wells Fargo Bank

Exhibit D – IRS summons issued to Union Bank

Exhibit A

EXHIBIT A

pg 1 of 2

Form **941** for 2009: Employer's **QUARTERLY** Federal Tax Return
(Rev. January 2009)

Department of the Treasury -- Internal Revenue Service

1261

970109

OMB No. 1545-0029

(EIN)

Employer Identification number _____

Name (not your trade name) _____

Trade name (if any) **PROFESSIONAL PROPERTY MANAGEMENT**Address **3575 SAN PABLO DAM ROAD****EL SOBRANTE, CA 94803**

Report for this Quarter of 2009 (Check one.)

☐ 1: January, February, March☒ 2: April, May, June☐ 3: July, August, September☐ 4: October, November, December**Part 1: Answer these questions for this quarter.****1** Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4)**1** **7****2** Wages, tips, and other compensation**2** **46873.50****3** Income tax withheld from wages, tips, and other compensation**3** **2934.80****4** If no wages, tips, and other compensation are subject to social security or Medicare tax☐ Check and go to line 5.**5** Taxable social security and Medicare wages and tips:

Column 1

Column 2

5a Taxable social security wages **46873.50** x .124 = **5812.31****5b** Taxable social security tips **0.00** x .124 = **0.00****5c** Taxable Medicare wages & tips **46873.50** x .029 = **1359.33****5d** Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)**5d** **7171.64****6** Total taxes before adjustments (lines 3 + 5d = line 6)**6** **10106.44****7** CURRENT QUARTER'S ADJUSTMENTS, for example, a fractions of cents adjustment.

See the instructions.

7a Current quarter's fractions of cents**7b** Current quarter's sick pay**7c** Current quarter's adjustments for tips and group-term life insurance**7d** TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7c**7d** **10106.44****8** Total taxes after adjustments. Combine lines 6 and 7d**8** **10106.44****9** Advance earned income credit (EIC) payments made to employees**9** **10106.44****10** Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)**10** **10106.44****11** Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X**10106.44****12a** COBRA premium assistance payments (see instructions)**12b** Number of individuals provided COBRA premium assistance reported on line 12a**0****13** Add lines 11 and 12a**13** **10106.44****14** Balance due. If line 10 is more than line 13, enter the difference here**14** **0.00**

For information on how to pay, see the instructions.

15 Overpayment. If line 13 is more than line 10, enter the difference hereCheck one ☐

Apply to next return.

Send a refund.

Next ▶

▶ You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher. CAA

Form **941** (Rev. 1-2009)

EXHIBIT A

Pg 2 of 2

970209

Form 941 (Rev. 1-2009) Page 2

Name (not your trade name)
PROFESSIONAL PROPERTY MANAGEMENT

Employer Identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 ☐ CA Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☒ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

| | |
|------------------------|---------|
| Tax liability: Month 1 | 3551.81 |
| Month 2 | 3487.15 |
| Month 3 | 3067.48 |

Total liability for quarter 10106.44 Total must equal line 10.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages. ☐ Check here, and

enter the final date you paid wages

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here



Print your name here

Print your title here

Date

Resend

Best daytime phone

Paid preparer's use onlyCheck if you are self-employed ☐

Preparer's name

A. TOLOU-SHAMS

Preparer's SSN/PTIN

P00301238

Preparer's signature

Date

Firm's name (or yours if self-employed)

KERR'S TAX SERVICE

EIN

68-0236815

Address

11818 SAN PABLO AVE

Phone

510-234-6254

City

EL CERRITO

State CA

ZIP code

94530

Exhibit A – IRS Form 941 for Second Quarter 2009

Declaration:

The copy of the accompanying IRS Form 941 for quarter ended June 30, 2009 is true, correct, and complete to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to read "G. Scott Haislet", is written over a horizontal line.

G. Scott Haislet

Attorney for Petitioner

Exhibit B

Form **941 for 2009: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2009) Department of the Treasury -- Internal Revenue Service

1261

970109

OMB No. 1545-0029

(EIN)

Employer identification number

Name (not your trade name)

Trade name (if any) **PROFESSIONAL PROPERTY MANAGEMENT**Address **3575 SAN PABLO DAM ROAD****EL SOBRANTE, CA 94803**

Report for this Quarter of 2009 (Check one.)

☐ 1: January, February, March☐ 2: April, May, June☒ 3: July, August, September☐ 4: October, November, December**Part 1: Answer these questions for this quarter.**

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4)

1 **6**

2 Wages, tips, and other compensation

2 **43362.25**

3 Income tax withheld from wages, tips, and other compensation

3 **2896.54**

4 If no wages, tips, and other compensation are subject to social security or Medicare tax

☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

Column 1

Column 2

5a Taxable social security wages

43362.25

x .124 =

5376.92

5b Taxable social security tips

0.00

x .124 =

0.00

5c Taxable Medicare wages & tips

43362.25

x .029 =

1257.51

5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)

5d **6634.43**

6 Total taxes before adjustments (lines 3 + 5d = line 6)

6 **9530.97**

7 CURRENT QUARTER'S ADJUSTMENTS, for example, a fractions of cents adjustment.

See the instructions.

7a Current quarter's fractions of cents

7b Current quarter's sick pay

7c Current quarter's adjustments for tips and group-term life insurance

7d TOTAL ADJUSTMENTS. Combine all amounts on lines 7a through 7c

7d

8 Total taxes after adjustments. Combine lines 6 and 7d

8 **9530.97**

9 Advance earned income credit (EIC) payments made to employees

9

10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)

10 **9530.97**

11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X

12a COBRA premium assistance payments (see instructions)

12b Number of individuals provided COBRA premium assistance reported on line 12a

0

13 Add lines 11 and 12a

13 **0.00**

14 Balance due. If line 10 is more than line 13, enter the difference here

14

For information on how to pay, see the instructions.

15 Overpayment. If line 13 is more than line 10, enter the difference here

▶ You MUST complete both pages of Form 941 and SIGN it.

Check one

☐ Apply to next return.☐ Send a refund.

Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the Payment Voucher. CAA

Form **941** (Rev. 1-2009)

H09941
9 9411 NTF 573555
Copyright 2009 Grantland/
Nelco - Forms Software Only

Form 941 (Rev. 1-2009) Page 2

Name (not your trade name)
PROFESSIONAL PROPERTY MANAGEMENTEmployer identification number (EIN)
C**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 ☐ CA Enter the state abbreviation for the state where you made your deposits OR enter "MU" if you made your deposits in multiple states.17 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.☒ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month. Then go to Part 3.

| | | |
|----------------|-----------------------------|---------|
| Tax liability: | Month 1 | 3115.73 |
| | Month 2 | 3153.30 |
| | Month 3 | 3261.94 |
| | Total liability for quarter | 9530.97 |

Total must equal line 10.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**18 If your business has closed or you stopped paying wages ☐ Check here, and

enter the final date you paid wages

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your
name here

Date

Print your
name herePrint your
title here

Best daytime phone

Paid preparer's use onlyCheck if you are self-employed ☐

Preparer's name A. TOLOU-SHAMS

Preparer's
SSN/PTIN P00301238

Preparer's signature

Date

Firm's name (or yours
if self-employed)

KERR'S TAX SERVICE

EIN

Address

11818 SAN PABLO AVE

Phone

City

EL CERRITO

State CA

ZIP code

B099412

9 9412

NTF 2573558

Copyright 2009 Greatland/Nelco - Forms Software Only

Exhibit B – IRS Form 941 for Third Quarter 2009

Declaration:

The copy of the accompanying IRS Form 941 for quarter ended September 30, 2009 is true, correct, and complete to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to read "G. Scott Haislet", written over a horizontal line.

G. Scott Haislet

Attorney for Petitioner

Exhibit C



Financial Records Summons

2758019

In the matter of RAY ANTHONY SMITH, PRESIDENT, PPM REAL ESTATE INC. 3575 SAN PABLO DAM ROAD, EL SOBRANTE, CA 94803-7205

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Periods: Form 941 for the quarterly periods ending June 30, 2009 and September 30, 2009

The Commissioner of Internal Revenue

To: WELLS FARGO BANK, NA

At: PO BOX 29779, PHOENIX, AZ 85038

You are hereby summoned and required to appear before JOSE ARTEAGA, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the taxpayer identified above for the periods shown.

Copies of documents and records that you possess or control that concern banking matters of the taxpayer named above, as described in the subparagraphs checked below for the periods shown:

- ☒ Bank signature cards of (Entity Name) PPM REAL ESTATE INC
in effect from 04/01/2009 to 09/30/2009
- ☒ Corporate resolutions of (Entity Name) PPM REAL ESTATE INC
in effect from 04/01/2009 to 09/30/2009
- ☒ Bank statements of (Entity Name) PPM REAL ESTATE INC
from 04/01/2009 to 09/30/2009
- ☒ (Number) 5 Cancelled checks issued each month by taxpayer for (Entity Name) PPM REAL ESTATE INC
during each month of the period from 04/01/2009 to 09/30/2009. ☒ Front of Checks Only ☐ Both Front and Back of Checks
- ☒ Loan applications, agreements, and related records, (including corporate financial statements), submitted by, entered into by, or in effect regarding (Entity Name) PPM REAL ESTATE INC
from 04/01/2009 to 09/30/2009

Do not write in this space

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Jose Arteaga
Signature of IRS Official Serving the Summons

REVENUE OFFICER, 0255948
Title

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, STE 250, FAIRFIELD CA 94534 (707) 646-7183 -

Place and time for appearance at: 4830 BUSINESS CENTER DRIVE, STE 250, FAIRFIELD, CA 94534



IRS

Department of the Treasury
Internal Revenue Service

www.irs.ustreas.gov

Form 6639 (Rev. 8-2010)
Catalog Number 250041

on the 3rd day of June, 2011 at 4:30 o'clock p.m.

Issued under authority of the Internal Revenue Code this 6th day of May, 2011

JOSE ARTEAGA
Signature of issuing officer

Signature of Approving Officer (if applicable)

REVENUE OFFICER
Title

GROUP MANAGER
Title

Part A -- to be given to person summoned

Exhibit C – IRS summons issued to Wells Fargo Bank

Declaration:

The copy of the accompanying IRS summons issued to Wells Fargo Bank is true, correct, and complete to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to read "G. Scott Haislet", written over a horizontal line.

G. Scott Haislet

Attorney for Petitioner

Exhibit D

EXHIBIT C



Financial Records

Summons

1327369

In the matter of RAYMOND A SMITH, PRESIDENT, PPM REAL ESTATE INC, 3575 SAN PABLO DAM ROAD, EL SOBRANTE, CA 94803-7205

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Periods: Form 941 for the quarterly periods ending June 30, 2009 and September 30, 2009

The Commissioner of Internal Revenue

To: UNION BANK NA

At: 400 CALIFORNIA ST, 13TH, FLOOR, SAN FRANCISCO, CA 94104

You are hereby summoned and required to appear before JOSE ARTEAGA, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the taxpayer identified above for the periods shown.

Copies of documents and records that you possess or control that concern banking matters of the taxpayer named above, as described in the subparagraphs checked below for the periods shown:

☒ Bank signature cards of (Entity Name) PPM REAL ESTATE INC
in effect from 04/01/2009 to 09/30/2009

☒ Corporate resolutions of (Entity Name) PPM REAL ESTATE INC
in effect from 04/01/2009 to 09/30/2009

☒ Bank statements of (Entity Name) PPM REAL ESTATE INC
from 04/01/2009 to 09/30/2009

☒ (Number) 5 Cancelled checks issued each month by taxpayer for (Entity Name) PPM REAL ESTATE INC
during each month of the period from 04/01/2009 to 09/30/2009. ☐ Front of Checks Only ☐ Both Front and Back of Checks

☒ Loan applications, agreements, and related records, (including corporate financial statements), submitted by, entered into by, or in effect regarding (Entity Name) PPM REAL ESTATE INC
from 04/01/2009 to 09/30/2009

Do not write in this space

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Signature of IRS Officer Serving the Summons

REVENUE OFFICER, 0255948

Title

Business address and telephone number of IRS officer before whom you are to appear:

4830 BUSINESS CENTER DRIVE, STE 250, FAIRFIELD CA 94534 (707) 646-7183 -

Place and time for appearance at: 4830 BUSINESS CENTER DRIVE, STE 250, FAIRFIELD, CA 94534

on the 3rd day of June, 2011 at 4:30 o'clock p m.

Issued under authority of the Internal Revenue Code this 6th day of May, 2011



Department of the Treasury
Internal Revenue Service

www.irs.ustreas.gov

Form 6639 (Rev. 8-2010)
Catalog Number 250041

JOSE ARTEAGA

Signature of issuing officer

REVENUE OFFICER

Title

Signature of Approving Officer (if applicable)

GROUP MANAGER

Title

Part A -- to be given to person summoned

Exhibit D – IRS summons issued to Union Bank

Declaration:

The copy of the accompanying IRS summons issued to Union Bank is true, correct, and complete to the best of my knowledge and belief.



G. Scott Haislet

Attorney for Petitioner

PROOF OF SERVICE

Re: PPM Real Estate Inc. v. Internal Revenue Service
Petition to Quash Summons 26 U.S.C. §7609

UNITED STATES DISTRICT COURT – NORTHERN DISTRICT OF CALIFORNIA

I am a citizen of the United States and a resident of the County of Contra Costa; I am over the age of eighteen years and not a party to above-entitled action. My business address is 986 Moraga Road, Lafayette, California 94549.

On May 26, 2011, I served the within Petition to Quash Summons 26 U.S.C. §7609 on the following via US certified mail:

Department of the Treasury
Internal Revenue Service
Attn: Jose Arteaga, Revenue Officer
4830 Business Center Drive, Ste 250
Fairfield, CA 94534

Union Bank, NA
Legal Process Department
Attn: Toi Wilson
P. O. Box 30240
Los Angeles, CA 90003

Wells Fargo Bank, NA
Subpoena Processing Division
P. O. Box 8667 Y1372-110
Philadelphia, PA 19101

On May 26, 2011, I served the within Petition to Quash Summons 26 U.S.C. §7609 on the following via facsimile:

Department of the Treasury
Internal Revenue Service
Attn: Jose Arteaga, Revenue Officer
Fax Number: 707-863-0126

Union Bank, NA
Legal Process Department
Attn: Toi Wilson
Fax Number: 323-278-4770

Wells Fargo Bank, NA
Subpoena Processing Division
Fax Number: 704-427-3686

I declare under penalty of perjury under all of the laws of the State of California that the foregoing is true and correct.

Executed on May 26, 2011 at Lafayette, California.


Linda C. Rhodes